



Revised 10/98
State Form 46022

Indiana Department of Revenue

Underground Storage Tank Fee Return

The Department of Revenue will not process any return which does not contain a Federal Identification Number or Social Security Number and a signature of the owner or officer of the company

For Office Use Only

Due Date : 12-15-98

Pmt Date:

Pymt Amt:

Section A

Federal Identification Number:

Social Security Number (sole proprietors only):

Section B

Owner's Name and Mailing Address

Owner's Identification Number:

Invoice Number:

Amount Due:

Due Date:

Section C

Facility Name and Address

Facility Identification Number

Section D

Calculation of Fee for Tanks Not Properly Closed/Removed as of July 1st 1998

1. Underground Storage Tanks for Petroleum Products

x

\$290.00

=

2. Underground Storage Tanks for Other Regulated Substances

x

\$245.00

=

3. Total Fees due.....

4. If paid late, enter penalty (10% of line 3).....

5. If paid late, enter interest (see instructions on back page).....

6. Environmental Penalty (see instructions on back page).....

7. Total amount due (add lines 3, 4, 5 and 6).....

8. Check here ☐ if the above information is incorrect. Refer to the instructions on the back to properly correct errors on this return.

Section E

Under the penalty of perjury, I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief, it is true and correct.

Signature

Title

Date

()

Daytime Telephone number

Mail The Completed Form To:
Indiana Department of Revenue
Fuel & Environmental Tax Division, UST Section
100 North Senate Avenue, IGCN Room N240
Indianapolis, IN 46204-2253

Instructions for UST-1

Underground Storage Tank Fee Return

Who Should File This Form?

Anyone who owns an underground storage tank as of July 1st of the current year must file this return and pay the fee unless exempted by State law. This form was mailed because our records indicate an underground storage tank(s) was in use on the assessment day of July 1, of the year in question. If you believe the tanks are exempt from this fee, read and follow the instructions in **Section D, Line 8**.

Tanks Exempted Under State Law

Underground storage tanks which are exempt from this fee include: (1) regulated tanks properly and permanently closed before July 1 of the year in question; (2) tanks used for storing heating fuel for use on the same premises; (3) farm or residential tanks storing motor fuel for noncommercial use, with a capacity of less than 1,100 gallons.

For more information on exemptions or state rules and guidelines regarding permanent closure of regulated tanks, contact the Indiana Department of Environmental Management (IDEM) at (317) 308-3064.

How Are These Fees Used?

The purpose of the fee is for the Excess Liability Fund which provides financial support to “qualified” underground storage tank applicants for leaking underground storage tank cleanups. Applicants must comply timely with all State laws regarding the notification maintenance and fee payment requirements for underground storage tanks in order to be eligible for assistance. For more information about the Excess Liability Fund and its qualifications, contact IDEM at (317) 308-3080.

Who Do I Pay These Fees To?

Fees must be made payable to the Indiana Department of Revenue. These fees are mandated by law and serve a very useful purpose. This money supports an Excess Liability Fund that is available to address financial concerns related to underground storage tank cleanups. However, these funds are only available to “qualified” applicants, which means you must have met all filing requirements and have paid all your fees timely. In many respects, these fees are similar to insurance premiums, i.e. you derive a direct benefit from paying them timely if you ever need access to the fund.

Section A

It is very important that you enter your **federal identification number** to ensure proper crediting to your account. If you are a sole proprietor, without employees or a federal employer’s identification number, enter your **social security number** in lieu of a federal identification number.

Section B

This area reflects your **legal ownership name** and the **mailing address** for this form. This area also indicates the **owner identification number** assigned to you as a tank owner, the **invoice number** of this particular return, the amount of **fees due** and the **due date** for paying these fees. It is extremely important that you pay your fees timely to avoid the **Environmental Penalty of up to \$50.00 per tank, per day, for each day past the due date**. (If your total fees are \$500 or more, you may pay them in installments on Form UST-2) **Do not change any information in Section B**. If it is incorrect, check the box on Line 8 and refer to instructions.

Section C

This area shows the **facility information** and **facility identification number** for the location of your underground storage tank(s). A separate return is mailed to you for each facility. Again, if this information is not correct, check the box in Line 8 and refer to the instructions.

Section D

Line 1 reflects the number of **petroleum tanks** registered at this facility and total fees due for these tanks. Petroleum is a regulated substance. If this information is incorrect, you may change it on the form in order to calculate your payment; however, **you must also complete the notification form and send it to IDEM**. If you do not properly notify them, you are violating the law.

Line 2 reflects the number of **other regulated substance tanks** registered at this facility and the total fees due for these tanks. If this information is incorrect, you may change it on the form in order to calculate your payment; however, **you must also complete the notification form and send it to IDEM**. If you do not properly notify them, you are violating the law.

Line 3 represents your **total fees** due for this facility. If the total fees you owe for all facilities exceed \$500.00 or more, you may submit your payment in installments using Form UST-2.

Line 4 is where you enter the **penalty** for late payments. The penalty is 10% of the fee due and should be sent with your late payment. If you owe \$500.00 or more and choose the installment plan, you must still pay your fees timely or be subject to penalty charges on the installment amount.

Line 5 is where you enter the **interest** due on late payments. Call (317) 233-3028 for the current interest rate.

Line 6 is where you enter the **environmental penalty** if you are paying the fee(s) late. Calculate this penalty at the rate of \$50.00 per tank, per day that your payment is delinquent. This penalty is mandated by the environmental tax law, I.C. 13-23-12-7.

Line 7 is where you enter the **total amount you owe**, including all penalties and interest. Include a check for this amount. Make your check payable to the **Indiana Department of Revenue**.

Line 8 Check Here box should be used if any of the information in Sections B, C or D is incorrect. If this is the case, you must do two things. First, notify IDEM by completing and mailing the Notification for Underground Storage Tanks. Next, send a written explanation of the changes or corrections, along with the Change Form attached to Form UST-1/UST-2. Submit your payment along with the UST-1/UST-2 Form to the Indiana Department of Revenue.

Section E

This return **must be signed** by the tank owner or a responsible officer. Unsigned returns are not acceptable under Indiana law.

Questions?

If you have questions about how or when to pay the fee, call the Indiana Department of Revenue at (317) 233-3028. If you have questions about the regulation or registration of your tanks or about the environmental penalty, call the Department of Environmental Management at (317) 308-3064.